## 2005 DRAFTING REQUEST

### Assembly Amendment (AA-AA2-AB21)

Received: 09/14/2005  Wanted: Today  For: Robert Ziegelbauer (608) 266-0315  This file may be shown to any legislator: NO  May Contact:  Subject: Tax, Business - crp inc, fran					Received By: jkreye  Identical to LRB:  By/Representing: luanne  Drafter: jkreye  Addl. Drafters:  Extra Copies:											
									Submit v	ria email: YES						
									Requeste	er's email:	Rep.Ziegel	bauer@leg	gis.state.wi.us	\$		
									Carbon c	copy (CC:) to:						
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Topic:																
Deprecia	tion and exper	nsing; apply to a	all persons													
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Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	Jacketed	Required									
/1	jkreye 09/14/2005	kfollett 09/14/2005	rschluet 09/14/20	05	lnorthro 09/14/2005	lnorthro 09/14/2005										
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**<END>** 

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May Contact:	Addl. Drafters:			
Subject: Tax, Business - crp inc, fran	Extra Copies:			
Submit via email: YES				
Requester's email: Rep.Ziegelbauer@legis.state.w	vi.us			
Carbon copy (CC:) to:				
Pre Topic:				
No specific pre topic given				
Topic:				
Depreciation and expensing; apply to all persons				
Instructions:				
See Attached				
Drafting History:				
<u>Vers.</u> <u>Drafted</u> <u>Reviewed</u> <u>Typed</u> <u>Proofe</u>	d Submitted Jacketed Required			
/1 jkreye //GF	<u>.                                    </u>			

<END>

#### Kreye, Joseph

From:

Kostelic, Luanne

Sent:

Wednesday, September 14, 2005 10:44 AM

To:

Kreye, Joseph

Subject:

AB21 Amendments needed by Friday

Joe:

Rep. Bob Ziegelbauer has requested two amendments to <u>AB 21</u>, as amended in committee, (relating to computing expense deductions and amortization and depreciation on property used in farming for income and franchise tax purposes.

#### **Amendment 1:**

Expand for all (not just farm equipment)

#### **Amendment 2:**

Remove automatic federalization of future fed changes

Call or email with any questions.

Thank you.

Luanne Kostelic 6-0315

#### Office of Rep. Bob Ziegelbauer

Staff: Luanne Kostelic, Toby Zutz

**State Capitol:** 

207-North, PO Box 8953; Madison, WI 53708-8953 Phone: (608) 266-0315 or Toll Free: 1-888-529-0025

Fax: (608) 282-3625 Website: http://www.bobziegelbauer.com

#### In the District:

1213 S. 8th Street, PO Box 325, Manitowoc, WI 54221-0325

Office: (920) 684-6783, Home: (920) 684-4362



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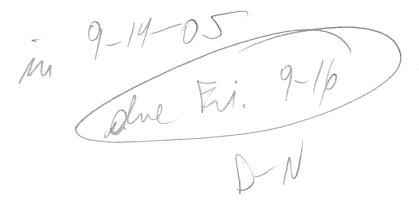
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# State of Misconsin 2005 - 2006 LEGISLATURE

JK:........

# ASSEMBLY AMENDMENT, TO ASSEMBLY AMENDMENT 2, TO 2005 ASSEMBLY BILL 21



1 At the locations indicated, amend the amendment as follows:

2 **1.** Page 1, line 4: delete the material beginning with "who is" and ending with "farming" on line 5.

2. Page 1, line 6: delete "used in farming".

**3.** Page 1, line 7: delete the material beginning with "For" and ending with "Code." on line 10.

**4.** Page 2, line 2: delete lines 2 and 3 and substitute beginning on or after January 1, 2006, a corporation may compute amortization and depreciation on property".

5. Page 2, line 5: delete the material beginning with "For" and ending with "Code." on line 7.

~	$\checkmark$
1	6. Page 2, line 13: delete lines 13 to 15 and substitute "beginning on or after
2	January 1, 2006, a tax-option corporation may compute amortization and
3	depreciation on property under any subsequent change to section 101 of P.L. 107-147
4	or section 201".
5	7. Page 2, line 16: delete the material beginning with "For" and ending with
6	"Code." on line 18.
7	8. Page 2, line 23: delete "; farming".
8	9. Page 3, line 1: on lines 1 and 6, delete "who is actively engaged in farming".
9	10. Page 3, line 2: on lines 2 and 7 delete "used in farming".
10	(END)

D-Note

# DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRBa0979/1dn JK: Ch



Representative Ziegelbauer:

This amendment extends the changes to the depreciation and expense deduction provisions to all businesses, not just those that are actively engaged in farming. Please contact me if you have any questions.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.state.wi.us

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LRBa0979/1dn JK:kjf:rs

September 14, 2005

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